

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF DES MOINES, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16207700500000</b>  <b>CITY OF DES MOINES, IOWA</b>  <b>400 ROBERT D RAY DRIVE</b>  <b>DES MOINES, IOWA 50309</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	110,253,960		110,253,960	110,104,982
Less: Uncollected property taxes-levy year	0		0	738,869
<b>Net current property taxes</b>	110,253,960		110,253,960	109,366,113
Delinquent property taxes	0		0	
TIF revenues	27,869,157		27,869,157	27,515,810
Other city taxes	27,862,457	0	27,862,457	29,330,359
Licenses and permits	6,055,968	0	6,055,968	3,973,350
Use of money and property	2,514,495	278,528	2,793,023	2,960,660
Intergovernmental	65,782,573	24,450,433	90,233,006	89,485,156
Charges for fees and service	19,102,027	86,925,058	106,027,085	105,389,451
Special assessments	130,086	210,233	340,319	387,500
Miscellaneous	32,414,852	91,389	32,506,241	35,317,872
Other financing sources	153,272,563	4,283,796	157,556,359	184,500,528
<b>Total revenues and other sources</b>	445,258,138	116,239,437	561,497,575	588,226,799
<b>Expenditures and Other Financing Uses</b>				
Public safety	105,026,519	0	105,026,519	104,563,619
Public works	30,094,569	0	30,094,569	31,510,058
Health and social services	18,337,890	0	18,337,890	12,205,779
Culture and recreation	22,955,145	0	22,955,145	21,406,678
Community and economic development	19,969,567	0	19,969,567	17,383,765
General government	21,995,185	0	21,995,185	22,930,745
Debt service	88,864,266	0	88,864,266	82,496,050
Capital projects	45,625,899	0	45,625,899	74,232,021
<b>Total governmental activities expenditures</b>	352,869,040	0	352,869,040	366,728,715
Business type activities	0	104,999,578	104,999,578	126,363,614
<b>Total ALL expenditures</b>	352,869,040	104,999,578	457,868,618	493,092,329
Other financing uses, including transfers out	85,831,129	1,658,745	87,489,874	101,589,226
<b>Total ALL expenditures/And other financing uses</b>	438,700,169	106,658,323	545,358,492	594,681,555
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	6,557,969	9,581,114	16,139,083	-6,454,756
Beginning fund balance July 1, 2015	84,636,739	44,680,039	129,316,778	129,316,778
Ending fund balance June 30, 2016	91,194,708	54,261,153	145,455,861	122,862,022
<b>Note</b> - These balances do not include \$ <u>8,935,761</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>55,253,593</u> held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 386,535,000	Other long-term debt	\$ 11,956,667	
Revenue debt	\$ 66,601,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 542,887,856	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	51,112,654	31,701,536		27,439,770			110,253,960			110,253,960	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	51,112,654	31,701,536		27,439,770	0		110,253,960		T01	110,253,960	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	51,112,654	31,701,536		27,439,770	0	0	110,253,960			110,253,960	6
7	<b>TIF revenues</b>			27,869,157				27,869,157		T01	27,869,157	7
8	<b>Other city taxes</b>											
9	Utility tax replacement excise taxes	1,833,896	1,107,130		889,779			3,830,805		T15	3,830,805	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	12,375,349	5,596,992					17,972,341		T15	17,972,341	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax	6,059,311						6,059,311		T19	6,059,311	13
15	Other local option taxes							0		T09	0	14
15	<b>TOTAL OTHER CITY TAXES</b>	20,268,556	6,704,122	0	889,779	0	0	27,862,457	0		27,862,457	15
16	<b>Section B - LICENSES AND PERMITS</b>	5,927,924	128,044					6,055,968		T29	6,055,968	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	384,774	84,418	8,117	274,350	-102,887	349	649,121	238,528	U20	887,649	18
19	Rents and royalties	836,799	401,508			73,129		1,311,436	40,000	U40	1,351,436	19
20	Other miscellaneous use of money and property	394,755	159,183					553,938		U20	553,938	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	1,616,328	645,109	8,117	274,350	-29,758	349	2,514,495	278,528		2,793,023	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	56,650	1,269,694			8,827,636		10,153,980	18,437,526	B89	28,591,506	27
28	Community development block grants		5,763,991					5,763,991		B50	5,763,991	28
29	Housing and urban development	82,608	4,520,136					4,602,744		B50	4,602,744	29
30	Public assistance grants		26,414					26,414		B79	26,414	30
31	Payment in lieu of taxes							0		B30	0	31
32	FEMA		594,805					594,805			594,805	32
33	<b>Total Federal grants and reimbursements</b>	139,258	12,175,040	0	0	8,827,636	0	21,141,934	18,437,526		39,579,460	33
34												34
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		25,002,178					25,002,178		C46	25,002,178	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	304,365	274,154			2,297,488		2,876,007	16,477	C89	2,892,484	49		
50	Iowa Department of Transportation		494,472					494,472		C89	494,472	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	State replacement	2,592,761	1,737,524		1,257,969			5,588,254			5,588,254	55		
56	Emergency management		79,307					79,307			79,307	56		
57	Sales tax increment							0	5,996,430		5,996,430	57		
58								0			0	58		
59								0			0	59		
60	Total state	2,897,126	27,587,635	0	1,257,969	2,297,488	0	34,040,218	6,012,907		40,053,125	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	1,419,715	1,315,000		1,000,000	3,513,460		7,248,175			7,248,175	63		
64	Library service							0		D89	0	64		
65	Township contributions	65,120						65,120		D89	65,120	65		
66	Fire/EMT service							0		D89	0	66		
67	Other local	99,999	250		3,186,877			3,287,126		D89	3,287,126	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	1,584,834	1,315,250	0	4,186,877	3,513,460	0	10,600,421	0		10,600,421	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	4,621,218	41,077,925	0	5,444,846	14,638,584	0	65,782,573	24,450,433		90,233,006	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	40,206,172	A80	40,206,172	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0	10,632,984	A60	10,632,984	77		
78	Airport	2,246,573						2,246,573		A01	2,246,573	78		
79	Landfill/garbage	59,158						59,158	12,131,792	A81	12,190,950	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DES MOINES							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0	1,441,062	A50	1,441,062	86			
87	Storm water							0	21,863,314	A80	21,863,314	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees	991,819	595					992,414		A89	992,414	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges	487,829						487,829		A89	487,829	92			
93	Ambulance charges	3,852,560						3,852,560		A89	3,852,560	93			
94	Sidewalk street repair charges		1,930,309					1,930,309		A44	1,930,309	94			
95	Housing and urban renewal charges		2,000					2,000		A50	2,000	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges	1,261,577					111,467	1,373,044		A03	1,373,044	98			
99	Library charges	118,136				113,598		231,734		A89	231,734	99			
100	Park, recreation, and cultural charges	793,615	16,580					810,195	649,734	A61	1,459,929	100			
101	Animal control charges	54,394						54,394		A89	54,394	101			
102	Other charges - Specify	1,029,444	61,671					1,091,115			1,091,115	102			
103	CIP Charges	5,970,702						5,970,702			5,970,702	103			
104	TOTAL CHARGES FOR SERVICE	16,865,807	2,011,155	0	0	113,598	111,467	19,102,027	86,925,058		106,027,085	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS	42,046	87,708			332		130,086	210,233	U01	340,319	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	600,599	850,276			814,371		2,265,246	3,000	U99	2,268,246	108			
109	Deposits and sales/fuel tax refunds							0		U99	0	109			
110	Sale of property and merchandise	102,715				8,118		110,833		U11	110,833	110			
111	Fines	6,511,452	8,825					6,520,277		U30	6,520,277	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify	126,915	92,202		439,929	119,904		778,950	18,034		796,984	113			
114	Misc Reimbursements Expense, Proceed from claims	946,421	1,940,736		39,596	229,980		3,156,733	70,355		3,227,088	114			
115	Energy Rebate					967		967			967	115			
116	Non City Participation in CIP					4,378,487		4,378,487			4,378,487	116			
117	Proceeds from Non Capital Sales, Damage claims		26,879					26,879			26,879	117			
118	Indirect Cost Allocation, ROI from Enterprise funds	10,482,254						10,482,254			10,482,254	118			
119	PILOT payments, Police and Fire Service fees	4,694,226						4,694,226			4,694,226	119			
120	TOTAL MISCELLANEOUS	23,464,582	2,918,918	0	479,525	5,551,827	0	32,414,852	91,389		32,506,241	120			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	123,919,115	85,274,517	27,877,274	34,528,270	20,274,583	111,816	291,985,575	111,955,641		403,941,216	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	584,349	2,465,242			158,659		3,208,250	181,114	NR	3,389,364	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				66,365,136			66,365,136	25,937	NR	66,391,073	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	32,850,128	2,908,025		1,000,000	32,720,166		69,478,319	1,062,745		70,541,064	127		
128	Internal TIF loans and transfers in	500,000	1,040,131	233,008	12,161,671			13,934,810	3,014,000		16,948,810	128		
129	Loan repayments			286,048				286,048			286,048	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	33,934,477	6,413,398	519,056	79,526,807	32,878,825	0	153,272,563	4,283,796		157,556,359	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	157,853,592	91,687,915	28,396,330	114,055,077	53,153,408	111,816	445,258,138	116,239,437		561,497,575	132		
133												133		
134	Beginning fund balance July 1, 2015	34,422,781	15,084,487	570,067	2,135,271	27,904,965	4,519,168	84,636,739	44,680,039		129,316,778	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	192,276,373	106,772,402	28,966,397	116,190,348	81,058,373	4,630,984	529,894,877	160,919,476		690,814,353	136		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	61,213,802	1,108,760					62,322,562		E62	62,322,562	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation		624,564					624,564		E59	624,564	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	35,223,619	12,238			21,210		35,257,067		E24	35,257,067	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	954,131						954,131		E32	954,131	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	4,112,385						4,112,385		E66	4,112,385	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	5,313	1,750,497					1,755,810		E89	1,755,810	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	101,509,250	3,496,059		0	21,210	0	105,026,519			105,026,519	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	6,893,321	13,731,407			228,820		20,853,548		E44	20,853,548	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		3,305,921					3,305,921		E44	3,305,921	48
49	Traffic control safety — Current operation	163,123	2,163,760					2,326,883		E44	2,326,883	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	205,217						205,217		E81	205,217	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		1,025,000			1,365,820		2,390,820		E89	2,390,820	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68	Public Works Administration	544,608						544,608			544,608	68
69	Engineering Management Services	467,572						467,572			467,572	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	8,273,841	20,226,088		0	1,594,640	0	30,094,569			30,094,569	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	489,405	17,848,485					18,337,890		E79	18,337,890	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	489,405	17,848,485		0	0	0	18,337,890			18,337,890	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	6,899,788	438,564			924,892		8,263,244		E52	8,263,244	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	8,906,812	152,845			5,021		9,064,678		E61	9,064,678	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,203,333						3,203,333		E61	3,203,333	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,475,741						1,475,741		E03	1,475,741	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	711,272						711,272		E61	711,272	135
136	Other culture and recreation	236,877						236,877		E61	236,877	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	21,433,823	591,409		0	929,913	0	22,955,145			22,955,145	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	4,188,872	3,307,965	9,173,517		2,147,639		18,817,993		E89	18,817,993	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,151,574						1,151,574		E29	1,151,574	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	5,340,446	3,307,965	9,173,517	0	2,147,639	0	19,969,567			19,969,567	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,898,811						1,898,811		E29	1,898,811	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	3,291,825						3,291,825		E23	3,291,825	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,723,221						1,723,221		E25	1,723,221	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,261,574						1,261,574		E31	1,261,574	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		1,700,298					1,700,298		E89	1,700,298	171
172	Other general government — Current operation	7,132,904	3,564,526		653,846	768,180		12,119,456		E89	12,119,456	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	15,308,335	5,264,824	0	653,846	768,180	0	21,995,185			21,995,185	176
177	Section G — DEBT SERVICE		6,381,162	653,543	81,829,561			88,864,266			88,864,266	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	6,381,162	653,543	81,829,561	0	0	88,864,266			88,864,266	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		739,932	1,085,538			43,800,429		45,625,899			45,625,899	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	739,932	1,085,538		0	43,800,429	0	45,625,899			45,625,899	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	739,932	1,085,538	0	0	43,800,429	0	45,625,899			45,625,899	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	153,095,032	58,201,530	9,827,060	82,483,407	49,262,011	0	352,869,040			352,869,040	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							28,219,080		E80	28,219,080	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation							8,643,568		E60	8,643,568	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							11,239,478		E81	11,239,478	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation							19,619,276		E50	19,619,276	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							11,869,024		E80	11,869,024	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DES MOINES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								135,993	E89	135,993	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								10,435,984		10,435,984	242
243	Enterprise Capital Projects								14,837,175		14,837,175	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								104,999,578		104,999,578	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	153,095,032	58,201,530	9,827,060	82,483,407	49,262,011	0	352,869,040	104,999,578		457,868,618	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,408,025	36,516,258		29,565,000	393,036		68,882,319	1,658,745		70,541,064	255
256	Internal TIF loans/repayments and transfers out			16,715,802		233,008		16,948,810			16,948,810	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,408,025	36,516,258	16,715,802	29,565,000	626,044	0	85,831,129	1,658,745		87,489,874	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	155,503,057	94,717,788	26,542,862	112,048,407	49,888,055	0	438,700,169	106,658,323		545,358,492	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	7,070,710	426,047			100,552	3,709,917	11,307,226			11,307,226	263
264	Restricted	143,875	13,858,814	2,423,535	4,141,941	881,071	921,067	22,370,303			22,370,303	264
265	Committed	1,250,000	3,403,128			30,188,695		34,841,823			34,841,823	265
266	Assigned							0			0	266
267	Unassigned	28,308,731	-5,633,375					22,675,356			22,675,356	267
268	Total Governmental	36,773,316	12,054,614	2,423,535	4,141,941	31,170,318	4,630,984	91,194,708			91,194,708	268
269	Proprietary								54,261,153		54,261,153	269
270	Total ending fund balance June 30, 2016	36,773,316	12,054,614	2,423,535	4,141,941	31,170,318	4,630,984	91,194,708	54,261,153		145,455,861	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	192,276,373	106,772,402	28,966,397	116,190,348	81,058,373	4,630,984	529,894,877	160,919,476		690,814,353	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF DES MOINES</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		118,058,116			
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>											
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 29,219,000	29U	39U 2,308,000	49U 11,815,000	49U	49U 15,096,000	49U	I89 978,455			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. Notes Payable	19U 4,406,225	29U	39U 869,558	49U	49U	49U	49U 3,536,667	I89 104,580			
10. GO	19U 364,340,000	29U 61,770,000	39U 68,130,000	49U 357,980,000	49U	49U	49U	I89 16,287,145			
11. Parking	19U 9,450,000	29U	39U 1,825,000	49U 7,625,000	49U	49U	49U	I89 189,000			
12. Airport	19U 30,400,000	29U	39U 1,630,000	49U	49U	49U 28,770,000	49U	I89 1,556,878			
13. Stormwater	19U 35,285,000	29U	39U 3,435,000	49U 9,115,000	49U	49U 22,735,000	49U	I89 1,197,406			
14. Other-specify Section 108	19U 8,449,000	29U	39U 29,000	49U	49U	49U	49U 8,420,000	I89 437,043			
<b>Total long-term debt</b>	<b>481,549,225</b>	<b>61,770,000</b>	<b>78,226,558</b>	<b>386,535,000</b>	<b>0</b>	<b>66,601,000</b>	<b>11,956,667</b>	<b>20,750,507</b>			
<b>B. Short-term debt</b>				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		<b>10,857,757,125</b>		<b>x .05 = \$</b>			
Actual valuation -- January 1, 2014				\$		<b>10,857,757,125</b>		<b>542,887,856</b>			
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)			
		W01		W31		W61		Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		\$		\$		\$		\$			
		3,754,966		26,302,910		121,078,750		151,136,626			
REMARKS								V98			